



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 13
Vol. XIII

തിരുവനന്തപുരം,
ചൊവ്വ
Thiruvananthapuram,
Tuesday

2024 ജനുവരി 30
30th January 2024

1199 മകരം 16
16th Makaram 1199

1945 മാഘം 10
10th Magha 1945

നമ്പർ
No.

370

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.11/2024/TAXES.

Dated, Thiruvananthapuram, 29th January, 2024.

15th Makaram, 1199.

S. R. O. No. 93/2024

In exercise of the powers conferred by sub-section (3) of section 54 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification issued under G.O. (P) No.76/2017/TD.



dated 30th June, 2017 and published as S.R.O. No.374/2017 in the Kerala Gazette Extraordinary No. 1364 dated 30th June, 2017, namely:-

AMENDMENT

In the said notification, in opening paragraph, for the words, symbols, brackets, letters and figures “specified in sub-item (b) of item 5 of Schedule II of the Kerala Goods and Services Tax Ordinance, 2017.”, the words and symbols, “of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 20th day of October, 2023.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government of Kerala has decided to notify that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the Kerala State Goods and Services Tax Act, 2017, in case of supply of services of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.

The notification is intended to achieve the above object.

